

Kenneth A. Schulman (KAS 0961)
Stacey M. Faraci (SMF 2773)
PRYOR CASHMAN LLP
410 Park Avenue, 10th Floor
New York, New York 10022
(212) 421-4100

*Attorneys for Defendants La Belle Fashions, Inc.
and J.C. Penney Company, Inc.*

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

**MIROGLIO, S.P.A. and COAST TO COAST
FABRICS, INC.,**

Plaintiffs,
-against-

**LA BELLE FASHIONS, INC. and J.C. PENNEY
COMPANY, INC.,**

Defendants.

Index No. 07cv2882

**RULE 7.1 STATEMENT FOR
J.C. PENNEY COMPANY, INC.**

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel of record for J.C. PENNEY COMPANY, INC. a private (non-governmental) party, certifies that the following are corporate parents and publicly held corporations that own ten percent (10%) or more of its stock:

NONE.

Dated: July 13, 2006
New York, New York

PRYOR CASHMAN LLP
Attorneys for Defendants La Belle Fashions,
Inc. and J.C. Penney Company, Inc.

By: _____ /s/

Kenneth A. Schulman (KAS 0961)
Stacey M. Faraci (SMF 2773)
410 Park Avenue
New York, New York 10022
(212) 326-0828